IN THE CLAIMS

Please amend the claims as follows:

1-20. (Canceled).

21. (Previously Presented): An insulating panel for a conditioned-air distribution duct, the insulating panel comprising:

at least one insulating core based on mineral wool, preferably on rock wool, and possibly comprising an exterior layer based on a thin skin of aluminum,

wherein on one exterior face the insulating panel includes a plurality of marks that are straight and oblique with respect to a longitudinal direction of the insulating panel, the marks forming two sets of opposing inclinations oriented at an angle γ with respect to the longitudinal direction.

22. (Currently Amended): The ~~insulating panel~~ distribution duct as claimed in claim [[21]] 28, wherein the angle γ is substantially between 82.5° and 52.5° and preferably substantially equal to 67.5°.

23. (Currently Amended): The ~~insulating panel~~ distribution duct as claimed in claim [[21]] 28, wherein the exterior face also includes a plurality of transverse straight marks oriented at right angles to the longitudinal direction.

24. (Currently Amended): The ~~insulating panel~~ distribution duct as claimed in claim 23, wherein the exterior face also includes a plurality of longitudinal straight marks oriented parallel to the longitudinal direction.

25. (Currently Amended): The ~~insulating panel~~ distribution duct as claimed in claim 24, wherein the oblique straight marks, and/or the transverse straight marks, and/or the longitudinal straight marks are embodied at least near longitudinal edges and preferably across an entire surface of an exterior face.

26. (Currently Amended): The ~~insulating panel~~ distribution duct as claimed in claim 24, wherein the oblique straight marks, and/or the transverse straight marks, and/or the longitudinal straight marks are embodied on a surface of an exterior face of the exterior layer.

27. (Currently Amended): The ~~insulating panel~~ distribution duct as claimed in claim 24, wherein the transverse straight marks and/or the longitudinal straight marks intersect the oblique straight marks at points where longitudinal straight marks of opposing inclination intersect.

28. (Currently Amended): A distribution duct having a substantially parallelepipedal cross section, the duct ~~being made from~~ comprising:

at least one insulating panel ~~as claimed in claim 21~~ including at least one insulating core based on mineral wool, preferably on rock wool, and possibly comprising an exterior layer based on a thin skin of aluminum,

wherein one exterior face the insulating panel includes a plurality of marks that are straight and oblique with respect to a longitudinal direction of the insulating panel, the marks forming two sets of opposing inclinations oriented at an angle γ with respect to the longitudinal direction.

29. (Previously Presented): The distribution duct as claimed in claim 28, wherein the duct has a main longitudinal axis P and at least one change of direction C at an angle β, altering the main longitudinal axis P into a downstream axis P', P'', the angle β being substantially between 30° and 60° and preferably substantially equal to 45°.

30. (Currently Amended): A method for manufacturing a distribution duct with a substantially parallelepipedal cross section, comprising:

using at least one insulating panel ~~as claimed in claim 21~~ including at least one insulating core based on mineral wool, preferably on rock wool, and possibly comprising an exterior layer based on a thin skin of aluminum,

wherein one exterior face the insulating panel includes a plurality of marks that are straight and oblique with respect to a longitudinal direction of the insulating panel, the marks forming two sets of opposing inclinations oriented at an angle γ with respect to the longitudinal direction.

31. (Previously Presented): The manufacturing method as claimed in claim 30, wherein the duct has a main longitudinal axis P and at least one change of direction C at an angle β, altering the main longitudinal axis P into a downstream axis P', P'', the angle β being substantially between 30° and 60° and preferably substantially equal to 45°.

32. (Previously Presented): The manufacturing method as claimed in claim 31, wherein the change in direction C is achieved by cutting each of the faces of the duct from a flat panel.

33. (Previously Presented): The manufacturing method as claimed in claim 32, wherein the faces of the duct that are parallel to the plane containing the change in direction C each have more than four sides in this plane and preferably have six sides or eight sides.

34. (Previously Presented): The manufacturing method as claimed in claim 31, wherein the change in direction C is achieved by completely sectioning a duct into a primary portion and possibly a secondary portion, and possibly rotating the primary portion or the secondary portion about its main axis.

35. (Previously Presented): The manufacturing method as claimed in claim 34, wherein the sectioning is performed on two faces parallel to the plane containing the change in direction C at the angle β, measured with respect to a transverse direction of these faces, and on the other two faces in a transverse direction of these faces.

36. (Previously Presented): The manufacturing method as claimed in claim 30, wherein the cutting or the sectioning is performed using a cutting instrument having two blades situated in a same plane, cutting edges of the respective blades being directed at opposing inclinations and a first cutting edge being shorter in height than a second cutting edge in overall cutting or sectioning direction.

37. (Previously Presented): A cutting instrument for cutting at least one insulating panel as claimed in claim 21, having two blades situated in a same plane, cutting edges of the respective blades being directed at opposing inclinations and a first cutting edge being shorter in height than a second cutting edge in overall cutting direction.

38. (Previously Presented): The cutting instrument as claimed in claim 37, wherein the blades are directed at an angle δ with respect to a guide surface.

39. (Previously Presented): The cutting instrument as claimed in claim 38, wherein $\gamma = \delta$.

40. (Previously Presented): The cutting instrument as claimed in claim 37, wherein the first cutting edge has a height shorter than a total thickness of the panel and the second cutting edge has a height greater than a total thickness of the panel.